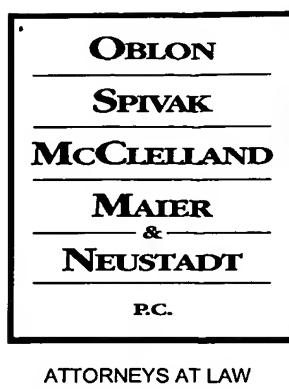




IF

Docket No.: 242984US2CIP

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313



RE: Application Serial No.: 10/670,331

Applicants: Mitsuru KANEDA, et al.

Filing Date: September 26, 2003

For: SEMICONDUCTOR SUBSTRATE WITH DEFECTS
REDUCED OR REMOVED AND METHOD OF
MANUFACTURING THE SAME, AND
SEMICONDUCTOR DEVICE CAPABLE OF
BIDIRECTIONALLY RETAINING BREAKDOWN
VOLTAGE AND METHOD OF MANUFACTURING
THE SAME

Group Art Unit: 2825

Examiner: KESHAVAN, B. V.

SIR:

Attached hereto for filing are the following papers:

RESPONSE

Our check in the amount of \$0.00 is attached covering any required fees. In the event any variance exists between the amount enclosed and the Patent Office charges for filing the above-noted documents, including any fees required under 37 C.F.R. 1.136 for any necessary Extension of Time to make the filing of the attached documents timely, please charge or credit the difference to our Deposit Account No. 15-0030. Further, if these papers are not considered timely filed, then a petition is hereby made under 37 C.F.R. 1.136 for the necessary extension of time. A duplicate copy of this sheet is enclosed.

Respectfully submitted,

OBLON, SPIVAK, McCLELLAND,
MAIER & NEUSTADT, P.C.

Eckhard H. Kuesters

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DOCKET NO: 242984US2CIP

IN THE UNITED STATES PATENT & TRADEMARK OFFICE

IN RE APPLICATION OF :

MITSURU KANEDA, ET AL. : EXAMINER: KESHAVAN, B. V.

SERIAL NO: 10/670,331 :

FILED: SEPTEMBER 26, 2003 : GROUP ART UNIT: 2825

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RESPONSE

COMMISSIONER FOR PATENTS
ALEXANDRIA, VIRGINIA 22313

SIR:

In response to the Office Action dated June 17, 2004, please consider the above-identified application as follows:

Remarks/Arguments begin on page 2 of this paper.